

LYDALL INC /DE/  
Form 8-K  
July 27, 2007

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

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**FORM 8-K**

**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15 (d) OF**  
**THE SECURITIES EXCHANGE ACT OF 1934**

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**Date of Report (Date of earliest event reported): July 27, 2007**

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**LYDALL, INC.**

**(Exact name of registrant as specified in its charter)**

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**Commission file number: 1-7665**

**Delaware**  
**(State or Other Jurisdiction of**  
**Incorporation or Organization)**

**06-0865505**  
**(I.R.S. Employer**  
**Identification No.)**

**One Colonial Road, Manchester, Connecticut**  
**(Address of principal executive offices)**

**06042**  
**(zip code)**

**Registrant's telephone number, including area code: (860) 646-1233**

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

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- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Section 2 Financial Information**

**Item 2.02. Results of Operations and Financial Condition**

On July 27, 2007, Lydall, Inc. (the Company ) issued a press release setting forth the Company s financial results for the second quarter and six months ended June 30, 2007. A copy of the Company s press release is attached hereto as Exhibit 99.1 and is hereby incorporated by reference.

**Section 9 Financial Statements and Exhibits**

**Item 9.01. Financial Statements and Exhibits**

**(d) Exhibits.**

The following exhibit is furnished with this report, as set forth below:

<b>Exhibit Number</b>	<b>Exhibit Description</b>
99.1	Press release, dated July 27, 2007, titled Lydall Announces Financial Results for the Second Quarter and Six Months Ended June 30, 2007, furnished herewith.

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

LYDALL, INC.

July 27, 2007

By:

/s/ Thomas P. Smith  
**Thomas P. Smith**

**Vice President,**

**Chief Financial Officer and Treasurer**

**EXHIBIT INDEX**

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